

Account Number	Return Year
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Annual Return Worksheet

SALES AND USE TAX

1. Gross sales (including sales by out-of-state vendors subject to use tax).....
2. Rentals of tangible property and/or accommodations
3. Communication services
4. Add lines 1, 2 and 3.....

ALLOWABLE DEDUCTIONS

- 5a. Resale
- 5b. Industrial processing or agricultural producing
- 5c. Interstate commerce
- 5d. Exempt services
- 5e. Sales on which tax was paid to Secretary of State.....
- 5f. Food for human/home consumption
- 5g. Bad debts
- 5h. Michigan motor fuel or diesel fuel tax.....
- 5i. Other. Identify:
- 5j. Tax included in gross sales (line 1).....
- 5k. Total allowable deductions. Add lines 5a - 5j.
6. Taxable balance. Subtract line 5k from line 4.
7. Tax. Multiply line 6 by the rate given.....
8. Gross tax due by rate before discount.....
9. Tax collected in excess of line 8.
10. Add lines 8 and 9.....
11. Total discount allowed
12. Total tax due. Subtract line 11 from line 10.....
13. Tax payments made in current year (after discounts).....

A. Use Tax on Sales and Rentals		B. Sales Tax	
1.			
2.			
3.			
4.			
5a.			
5b.			
5c.			
5d.			
5e.			
5f.			
5g.			
5h.			
5i.			
5j.			
5k.			
6.			
7.	x .06	x .06	
8.			
9.			
10.			
11.			
12.			
13.			

USE TAX - PURCHASES ONLY

14. Enter your purchases taxable at the 6% rate. 14a. x .06 = 14b.
15. Tax payments made in the current year 15.

WITHHOLDING TAX

16. Gross Michigan payroll and other taxable compensation for the year..... 16.
17. Number of W-2s, 1099s and/or 4119 Forms enclosed with this annual return..... 17.
18. Total Michigan income tax withheld per W-2s 18.
19. Total Michigan income tax withholding paid during current tax year 19.

SUMMARY

20. Total sales, use and withholding taxes due. Add lines 12A, 12B, 14B and 18. 20.
21. Total sales, use and withholding taxes paid during current tax year. Add lines 13A, 13B, 15 and 19..... 21.
22. If line 21 is greater than line 20, enter **overpayment**..... 22.
23. Amount of line 22 to be credited to your account. Treasury will notify you when your credit is verified and available..... 23.
24. Amount of line 22 to be **refunded** to you 24.
25. If line 21 is less than line 20, enter **balance due** 25.
26. If this return is filed late, enter penalty and interest (See instructions) 26.
27. **TOTAL PAYMENT DUE.** Add lines 25 and 26. Enter here and on the return. 27.

IMPORTANT: This worksheet is your file copy and may be subject to audit. **DO NOT SEND.** Record your account number and your return period in the upper right corner. Keep this for your records. To check your Sales, Use and Withholding transactions and ask questions about your account on-line, visit the Treasury Web site at www.michigan.gov/businessax.